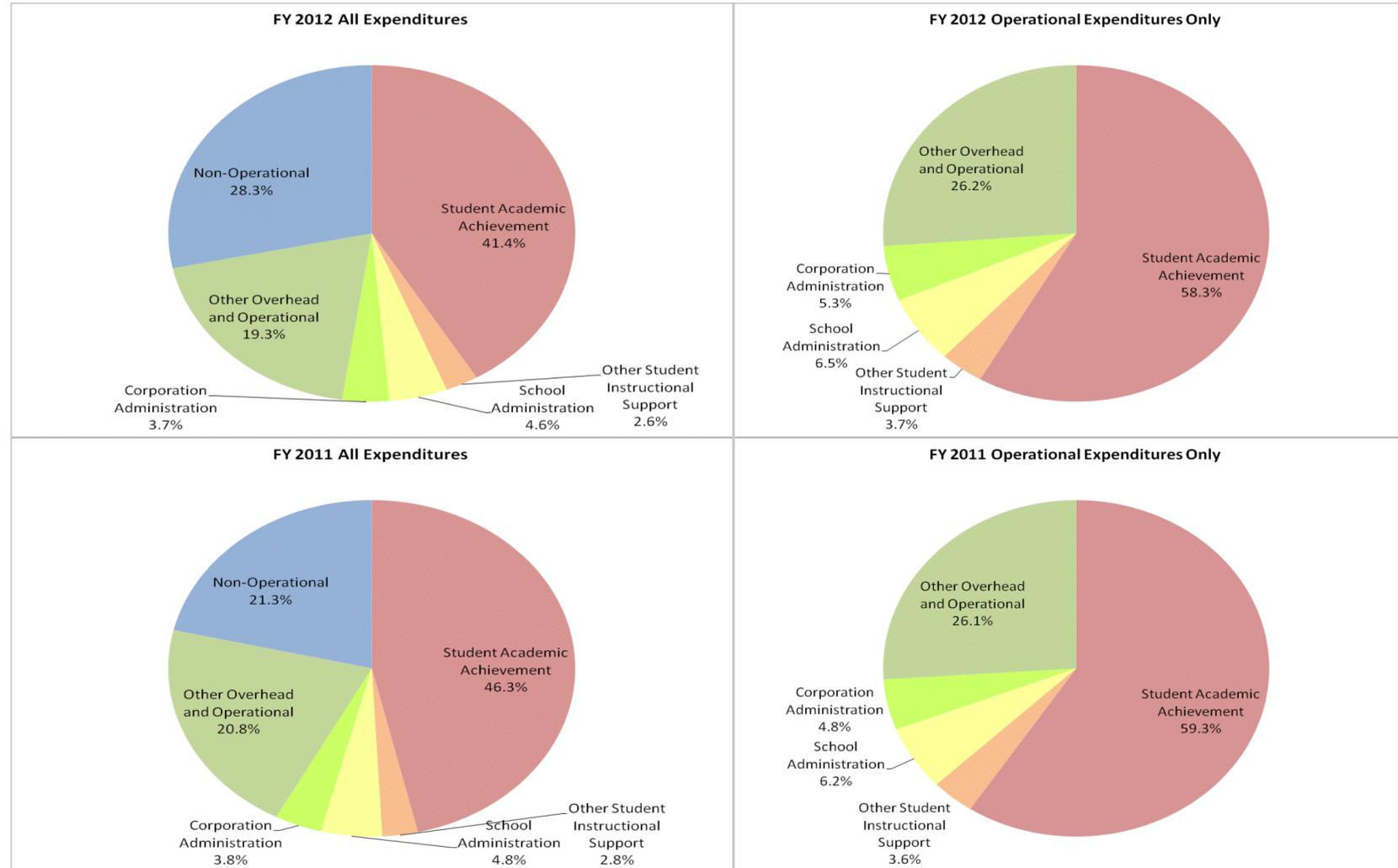


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lebanon Community School Corp (665)

Lebanon Community School Corp (665)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$16,067,305	46.0%	\$17,662,877	46.9%	\$16,391,685	46.3%	\$17,299,960	41.4%
Student Instructional Support	\$2,257,425	6.5%	\$2,886,027	7.7%	\$2,714,281	7.7%	\$3,023,463	7.2%
Overhead and Operational	\$7,875,083	22.6%	\$8,853,906	23.5%	\$8,709,849	24.6%	\$9,645,450	23.1%
Nonoperational	\$8,703,099	24.9%	\$8,279,539	22.0%	\$7,550,663	21.3%	\$11,842,406	28.3%
Grand Total	\$34,902,912		\$37,682,350		\$35,366,478		\$41,811,279	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	52.5%	54.5%	54.0%	48.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$136,632	\$421,245	\$445,354	\$554,562	306%	32%	25%
	11100 Regular Programs; Elementary	\$4,454,138	\$5,870,154	\$5,284,303	\$5,680,979	28%	-3%	8%
	11200 Regular Programs; Middle/Junior High	\$2,055,621	\$2,668,026	\$2,407,284	\$2,600,285	26%	-3%	8%
	11300 Regular Programs; High School	\$2,362,410	\$3,456,794	\$3,247,358	\$3,425,636	45%	-1%	5%
	11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$0	\$0	\$37,787			
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$55,800	\$49,907	\$67,743	\$34,040	-39%	-32%	-50%
	11410 Vocational Education; Agriculture A	\$158,719	\$249,776	\$250,610	\$257,592	62%	3%	3%
	11440 Vocational Education; Health Occupations	\$38,255	\$41,283	\$47,210	\$51,462	35%	25%	9%
	11450 Vocational Education; Consumer and Homemaking	\$43,851	\$87,266	\$81,966	\$100,801	130%	16%	23%
	11470 Vocational Education; Business Education	\$145,429	\$151,104	\$135,462	\$144,166	-1%	-5%	6%
	11480 Vocational Education; Industrial Education A	\$0	\$57,203	\$41,856	\$53,243		-7%	27%
	11590 Other Vocational Education Programs	\$1,787	\$132,540	\$153,910	\$176,725	> 500%	33%	15%
	12110 Gifted And Talented; Gifted and Talented	\$14,161	\$2,927	\$3,264	\$4,807	-66%	64%	47%
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$221,154	\$92,550	\$109,964		-50%	19%
	12210 Mental Disabilities; Mild Mental Disabilities	\$314,142	\$266,174	\$238,958	\$223,827	-29%	-16%	-6%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$162,146	\$305,130	\$356,227	\$358,388	121%	17%	1%
	12350 Physical Impairment; Homebound	\$19,511	\$5,644	\$3,612	\$5,817	-70%	3%	61%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$252,715	\$301,346	\$347,760	\$356,155	41%	18%	2%
	12520 Culturally Different; Compensatory	\$54,558	\$0	\$0	\$0	-100%		
	12610 Learning Disability	\$700,247	\$1,294,337	\$1,375,679	\$1,473,011	110%	14%	7%
	12710 Equal Opportunity At Risk	\$26,342	\$37,344	\$47,232	\$64,719	146%	73%	37%
	12810 Special Education Preschool	\$175,566	\$371,384	\$205,633	\$306,035	74%	-18%	49%
	12900 Other Special Programs	\$47,566	\$20,640	\$5,710	\$5,887	-88%	-71%	3%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$4,600	\$40	\$204	\$15,249	232%	> 500%	> 500%
	14100 Summer School Programs; Elementary	\$12,940	\$5,403	\$0	\$24,378	88%	351%	
	14200 Summer School Programs; Middle/Junior High School	\$0	\$6,207	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$21,837	\$67,810	\$49,988	\$54,971	152%	-19%	10%
	16100 Remediation Testing	\$18,840	\$0	\$0	\$0	-100%		
	16200 Preventive Remediation	\$101,171	\$33,960	\$62,702	\$56,741	-44%	67%	-10%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$133,864	\$81,723	\$77,371	\$68,387	-49%	-16%	-12%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$83,576	\$135,000	\$42,000	\$15,000	-82%	-89%	-64%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$185,945	\$376,872	\$171,324	\$121,350	-35%	-68%	-29%
	22110 Improvement of Instruction; Service Area Direction	\$92,460	\$128,891	\$408,442	\$169,401	83%	31%	-59%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$450,895	\$61,561	\$48,357	\$57,067	-87%	-7%	18%
	22130 Improvement of Instruction; Instructional Staff Training	\$21,598	\$41,864	\$66,368	\$41,430	92%	-1%	-38%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,007	\$0	\$0	\$0	-100%		
	22220 Library/Media Services; School Library	\$281,917	\$392,987	\$283,431	\$304,743	8%	-22%	8%
	22360 Instruction, Related Technology; Network Support	\$251,638	\$0	\$0	\$0	-100%		
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$700	\$0	\$0	\$0	-100%		
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$395,377	\$319,181	\$341,819	\$345,353	-13%	8%	1%
	26497 2007 Account Code - Teachers Retirement Fund	\$879,916	\$0	\$0	\$0			
Student Academic Achievement Total		\$14,169,877	\$17,662,877	\$16,391,685	\$17,299,960	22%	-2%	6%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$12,459	\$8,769	\$8,386	\$10,817	-13%	23%	29%
	21220 Guidance Services; Counseling Services	\$407,591	\$504,155	\$489,441	\$541,382	33%	7%	11%
	21340 Health Services; Nurse Services	\$116,728	\$148,005	\$114,209	\$191,067	64%	29%	67%
	21390 Health Services; Other Health Services	\$81,509	\$60,261	\$67,542	\$56,031	-31%	-7%	-17%
	21420 Psychological Testing	\$54	\$0	\$0	\$2,157	> 500%		
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$197,935	\$282,141	\$247,860	\$205,912	4%	-27%	-17%
	21530 Speech Pathology and Audiology Services; Audiology Services	\$62,071	\$35,726	\$40,921	\$48,253	-22%	35%	18%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$18,067	\$8,335			-54%
	21720 Physical Therapy Services; Physical Therapy Services	\$0	\$15,167	\$14,259	\$8,416		-45%	-41%
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$15,392			
	21990 Other Support Services, Students; Other Student Services	\$4,895	\$0	\$0	\$0	-100%		
	24100 Office of The Principal	\$1,045,755	\$1,816,953	\$1,713,597	\$1,935,701	85%	7%	13%
	24900 Other Support Services, School Administration	\$9,078	\$14,850	\$0	\$0	-100%	-100%	
Student Instructional Support Total		\$1,938,073	\$2,886,027	\$2,714,281	\$3,023,463	56%	5%	11%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$24,832	\$41,303	\$13,602	\$48,939	97%	18%	260%
	23120 Board of Education; Service Area Assistants	\$45,395	\$24,125	\$0	\$0	-100%	-100%	
	23150 Board of Education; Legal Services	\$66,907	\$30,280	\$38,484	\$41,599	-38%	37%	8%
	23160 Board of Education; Promotion Expenses	\$0	\$89	\$0	\$0		-100%	
	23210 Executive Administration; Office of The Superintendent	\$374,481	\$653,179	\$666,947	\$760,491	103%	16%	14%
	25110 Fiscal Services; Office of The Business Manager	\$99,121	\$235,469	\$271,457	\$301,065	204%	28%	11%
	25191 Other Fiscal Services; Refund of Revenue	\$2,676	\$2,228	\$813	\$9,658	261%	333%	> 500%
	25195 Other Fiscal Services; Bank Account Service Charge	\$1,295	\$3,706	\$9,180	\$9,053	> 500%	144%	-1%
	25196 Other Fiscal Services; Cash Change	\$0	\$1,000	\$1,000	\$1,000		0%	0%
	25400 Planning, Research, Development and Evaluation	\$83,540	\$0	\$0	\$0	-100%		
	25810 Administrative Technology Services; Technology Services Supervison And Administrat	\$0	\$71,000	\$75,660	\$80,500		13%	6%
	25840 Administrative Technology Services; Systems Operations	\$0	\$32,000	\$33,533	\$34,750		9%	4%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$197,021	\$212,951	\$270,218		37%	27%
	25870 Administrative Technology Services; Professional Development Costs For Administrati	\$0	\$3,392	\$12,167	\$7,553		123%	-38%
	25910 Judgments	\$165,940	\$0	\$0	\$0	-100%		
	25920 Ditch Assessments	\$1,787	\$865	\$474	\$474	-74%	-45%	0%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$204,044	\$0	\$0	\$0	-100%		
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,485,413	\$3,328,000	\$3,156,011	\$3,255,187	31%	-2%	3%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$472,436	\$676,050	\$615,090	\$841,944	78%	25%	37%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,600	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$166,588	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$6,306	\$14,159	\$25,739	\$32,158	410%	127%	25%
	26600 Operation and Maintenance of Plant Services; Security Services	\$1,665	\$1,202	\$0	\$0	-100%	-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$179,958	\$126,587	\$162,403	\$162,129	-10%	28%	0%
	27010 Student Transportation; Service Area Direction	\$78,273	\$84,752	\$90,265	\$106,972	37%	26%	19%
	27100 Student Transportation; Vehicle Operation	\$532,237	\$579,701	\$601,444	\$621,836	17%	7%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$388,817	\$571,648	\$439,722	\$467,246	20%	-18%	6%
	27400 Student Transportation; Purchase of School Buses	\$653,951	\$238,372	\$168,776	\$304,415	-53%	28%	80%
	27500 Student Transportation; Insurance on Buses	\$34,858	\$29,497	\$32,256	\$38,628	11%	31%	20%
	27700 Student Transportation; Contracted Transportation Services	\$121,561	\$16,528	\$9,436	\$8,103	-93%	-51%	-14%
	27900 Student Transportation; Other Student Transportation Services	\$11,633	\$236,531	\$273,735	\$331,905	> 500%	40%	21%
	31200 Food Services Operations; Food Preparation and Dispensing	\$290,924	\$456,389	\$503,940	\$490,898	69%	8%	-3%
	31400 Food Services Operations; Food Purchases	\$19,927	\$25,187	\$22,971	\$49,415	148%	96%	115%
	31900 Other Food Services	\$892,241	\$1,173,646	\$1,271,795	\$1,369,313	53%	17%	8%
Overhead and Operational Total		\$7,408,405	\$8,853,906	\$8,709,849	\$9,645,450	30%	9%	11%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$216	\$34,136	\$62,005	\$145,485	> 500%	326%	135%
	33200 Community Recreation	\$104,955	\$109,925	\$98,538	\$103,050	-2%	-6%	5%
	33400 Athletic Coaches	\$233,957	\$302,645	\$270,384	\$284,441	22%	-6%	5%
	33990 Other Community Services; Other	\$3,462	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$5,059	\$3,530	\$0	\$11,200	121%	217%	
	45100 Building Acquisition, Construction and Improvements	\$1,549,532	\$537,054	\$95,693	\$2,559,620	65%	377%	> 500%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$10,393	\$18,524	\$6,798	\$11,829	14%	-36%	74%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$324,235	\$6,334	\$14,394	\$33,766	-90%	433%	135%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$3,200	\$79,715	\$995,460		> 500%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$615,944	\$834,686	\$807,248	\$930,682	51%	12%	15%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$600	\$637			6%
	51100 Debt Services; Principal on Debt; Bonds	\$250,000	\$690,000	\$520,000	\$310,000	24%	-55%	-40%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appr	\$130,000	\$0	\$0	\$0	-100%		
	52100 Debt Services; Interest on Debt; Bonds	\$88,765	\$202,288	\$148,915	\$130,737	47%	-35%	-12%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$63,457	\$137,438	\$0	\$0	-100%	-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$162,542	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$5,023,000	\$3,633,480	\$4,204,541	\$3,701,653	-26%	2%	-12%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,614,020	\$1,165,959	\$2,623,847		63%	125%
	54200 Common School Fund; Principal	\$78,437	\$142,142	\$73,845	\$0	-100%	-100%	-100%
	54250 Common School Fund; Interest	\$0	\$10,139	\$2,028	\$0		-100%	-100%
Nonoperational Total		\$8,643,954	\$8,279,539	\$7,550,663	\$11,842,406	37%	43%	57%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Lebanon Community School Corp (665)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund								
	26492 2007 Account Code - Social Security	\$1,159,501	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$106,875	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,448,833	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$14,300	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$13,094	\$0	\$0	\$0			
Prorated By Fund Total		\$2,742,603	\$0	\$0	\$0			